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JUL 14 2005

Docket No.: 742158-8

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:)	Confirmation No. 2447
Takahiro KUME et al)	
Serial No. 10/642,280)	Group Art Unit: 1772
Filed: August 18, 2003)	Examiner: A.A. Chevalier
For: POLISHING SHEET AND)	
POLISHING WORK METHOD)	Dated: July 14, 2005

AMENDMENT

MAIL STOP AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed March 16, 2005, please amend the above-identified patent application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 6 of this paper.

CERTIFICATE OF MAILING OR TRANSMISSION

I hereby certify that this correspondence is being facsimile transmitted to the USPTO at (703) 872-9306, on July 14, 2005.


Linda Swink